

PROFESSIONAL MILITARY COMPTROLLER SCHOOL

IDEA PAPER

TITLE

A Learning Tool for Accounting and Finance Personnel

AUTHOR

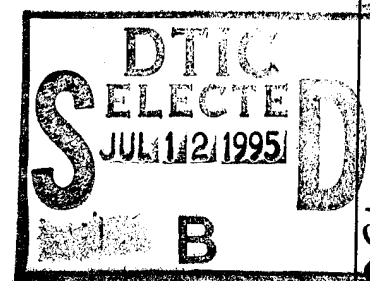
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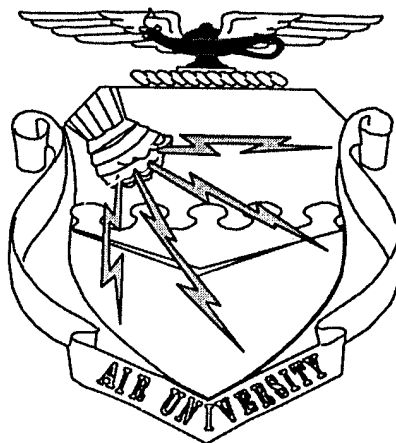
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PMCS IDEA PAPER

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EXECUTIVE SUMMARY

Systems are changing, and future processes must be provided to the field in an automated learning tool as they are developed. This paper discusses the current needs within the Accounting and Finance arena and a framework for information gathering, approval and display. Lessons are being learned repeatedly as each activity is impacted by a new system or business practice. New formal training is being developed for the in-depth procedures, but no on-demand training is available for our daily business. The information being developed now is general enough to capture with very little effort

I recommend the Defense Finance and Accounting Service develop a process flow of standard Accounting and Finance activities, describe each task in general terms, and provide multiple references for further investigation. Provide an acronym list, lessons learned, best practices, and tools to help someone understand and perform a task or process. Display this information in a package that is useful for all levels of experience. Use a Windows-based software system that is inexpensive and can be developed organically. Approve the information at the policy-making level to preclude service infighting over control of the processes.

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INTRODUCTION

Downsizing, capitalization, consolidation and new accounting systems are becoming the norm within Accounting and Finance today. The effects are devastating to any organization and are having tremendous impact on the day-to-day operations in the Accounting and Finance career field. The specific processes in the Accounting and Finance operation will change within the next 5 years, yet today we only see the general vision. These changes are implemented with very little of the vision or rationale being supplied to the personnel responsible for implementing and ensuring the success of these changes. We need a vehicle to provide the Department of Defense (DoD) perspective to all levels of command. Within the military services, we must have this perspective to ease the transition to a central, uniform system for future Accounting and Finance activities.

Base level activities need experts as the first face the customer sees. DFAS Operating Locations need experts to accurately perform accounting functions and provide each service instant information to support day-to-day decisions. We must provide other avenues to give our workers access to expertise within the Department of Defense (DoD). We need on-demand training for Accounting and Finance matters combined with wisdom from experts in our field; a way to provide this is with an automated learning tool.

This paper discusses the need to capture processes, lessons learned, acronyms, and tools in a feasible format for field and command activities. It also surfaces the need for DoD sponsorship of this product, and step by step recommendations for its development and implementation.

DISCUSSION

Processes are being developed today for the future operation of DoD Accounting and Finance activities, and we must ensure these processes are clear and understandable. The first step in any problem solving exercise is to define the processes with which we are having difficulty, or which will change. All Accounting and Finance activities involve a process, whether it is tracking a Standard Form 1164 for purchasing a box of pencils or initiating the acquisition of a major weapon system. New procedures for daily operations are required due to DFAS Operating Locations being staffed and new systems such as the Defense Civilian Pay System (DCPS) being implemented across the services. How will DFAS process travel vouchers? How does the Electronic Funds Transfer concept work? What do I tell my customers when they ask why I cannot pay their small independent contractor for his weekend work on the building? No formal effort is being spent to capture these processes in a way to allow training or additional information gathering, such as expert wisdom or lessons learned. These new Accounting and Finance procedures are now generic tasks, easily captured in a software tool. Developing this information in the proper format would accomplish the overall task of supporting a learning tool with relatively little additional effort.

The Air Force and Navy each has a different meaning for the acronym "ADSN". We spend much time and effort trying to define the language(s) used by a particular service. Words have different meanings, and as the services combine efforts to support one another we must ensure some way is available to help reconcile service unique terminology. Different schoolhouses (Defense Systems Management College, Air Force Institute of Technology, etc.)

accomplished with organic assets. With little effort, as with the AFAM, software can be developed to meet the specific needs of Accounting and Finance personnel. Using the methods and capabilities that exist, a product could be available within 2 years at minimal cost.

CONCLUSION

Systems are changing, and future processes must be provided to the field in an automated learning tool as they are developed. Lessons are being learned repeatedly as each activity is impacted by a new system or a new business practice. New formal training is being developed for the in-depth procedures, but no on-demand training is available for our daily business. We need a way to allow our Accounting and Finance personnel to look at the way DoD Accounting and Finance will be accomplished in the future. We need to provide a vehicle to capture best business practices, lessons learned, and wisdom of our experts as the changes are implemented. The information being developed now is general enough in nature to capture and develop with very little additional effort. The software required to portray this information is available off-the-shelf. To do nothing now to capture what we will be doing in the future is a significant, yet avoidable error.

RECOMMENDATIONS

1. Develop a process flow of standard Accounting and Finance activities. Ensure experts develop this process flow, beginning with a top level look at what the process is trying to accomplish. DoD should accomplish this activity to assure mutually acceptable processes for all services. Field units should develop processes from the customer to the system, with DFAS providing system interaction and customer feedback processes.
2. Provide an acronym list, to include all variations of the acronym. Multiple definitions of acronyms should be acceptable. Taken at each formal training center, development is as easy as requesting a feedback sheet from students going through the course.
3. Request task descriptions for each step in the process. Field units should describe, in a language they would use to instruct a customer during first time operation of a system, each step in the process. These descriptions can be brief, remembering this system is an enhancement to training and not a full training package.
4. Develop references for each step, to guide the customer to the point in the regulation that describes the need for the activity. Do not limit these references to regulations, but have DoD and each service approve them prior to providing the product to the field.
5. Solicit wisdom to support each activity, to include Lessons Learned (do not do it this way), Best Practices (do it this way) and Expert Wisdom (other ideas to consider). This wisdom must come from all levels of command, from the user through DoD, to inform and reinforce the need for the activity.

6. Describe tools to help someone to perform the activity. A tool can range from a software tool to help you develop a forecast of outlays and expenditures to a course to help you better understand pecuniary liability for Financial Services Officers.

7. Display this information in a package that is useful for all levels of experience. A standard Windows-based package is relatively inexpensive to purchase, and data collection can be accomplished with no additional manpower. Combine hours spent collating, formatting, and staffing the data for approval with the review our policy makers are now doing on the new Accounting and Finance processes. This equates to a win-win situation, with the savings recovered quickly with less rework, study and analysis. We are currently reinventing procedures time and again as each unit inherits a new process or system.

8. DFAS HQ should approve all information before it is provided to the field. Use the service policy makers as sounding boards to provide comments and generate questions, but hold the final validation at the highest possible level. This will enhance the move towards standardization among the services, and simpler processes to deal with in the field.